

**CITY OF ROCHESTER, MINNESOTA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUND TYPES**

*For the Year Ended December 31, 1998*

	<b>GENERAL FUND</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$11,059,751	\$11,467,666	\$407,915
Special assessments	500	2,975	2,475
Licenses and permits	1,233,050	2,089,061	856,011
Fines and forfeits	280,120	354,644	74,524
Intergovernmental revenues	12,267,749	12,518,978	251,229
Charges for services	1,401,219	1,466,777	65,558
In lieu of taxes	5,672,320	6,164,668	492,348
Interest earnings	299,400	506,970	207,570
Net increase in the fair value of investments		25,967	25,967
Miscellaneous revenues	186,794	262,495	75,701
Total Revenues	32,400,903	34,860,201	2,459,298
Other Financing Sources:			
Operating transfers in	298,949	296,182	(2,767)
Total Revenues and Other Financing Sources	32,699,852	35,156,383	2,456,531
Expenditures:			
General government	3,760,496	3,667,678	92,818
Public safety	19,434,532	18,895,473	539,059
Public works/airport	8,193,578	8,008,966	184,612
Culture	514,101	527,695	(13,594)
Park and recreation			
Economic development/tourism	650,743	626,747	23,996
Community reinvestment and unallocated	419,999	166,711	253,288
Total Expenditures	32,973,449	31,893,270	1,080,179
Other Financing Uses:			
Operating transfers out	808,549	1,079,260	(270,711)
Total Expenditures and Other Financing Uses	33,781,998	32,972,530	809,468
Excess (Deficit) Financing Sources Over Uses	(1,082,146)	2,183,853	3,265,999
Fund Balances - January 1	11,782,659	11,782,659	
Cumulative effect of change in accounting principle		4,908	4,908
Fund Balances - January 1, restated	11,782,659	11,787,567	4,908
Residual Equity Transfers In			
Residual Equity Transfers Out		(13,261)	(13,261)
Fund Balances - December 31	\$10,700,513	\$13,958,159	\$3,257,646

See Notes to the Financial Statements

SPECIAL REVENUE FUNDS		
Budget	Actual	Variance- Favorable (Unfavorable)
\$5,199,769	\$5,198,885	(\$884)
5,000	6,263	1,263
2,297,562	2,301,247	3,685
5,017,575	5,466,150	448,575
128,558	206,553	77,995
	7,530	7,530
165,308	188,828	23,520
12,813,772	13,375,456	561,684
372,452	348,946	(23,506)
13,186,224	13,724,402	538,178
66,589	43,632	22,957
1,641,231	1,665,715	(24,484)
3,868,669	3,537,181	331,488
7,300,808	7,138,295	162,513
12,877,297	12,384,823	492,474
81,297	137,598	(56,301)
12,958,594	12,522,421	436,173
227,630	1,201,981	974,351
3,740,109	3,740,109	
	1,390	1,390
3,740,109	3,741,499	1,390
	2,137,202	2,137,202
\$3,967,739	\$7,080,682	\$3,112,943